

City of Caldwell, Kansas

Annual Financial Report

December 31, 2017

Governing Body

Mark Arnold, Mayor

Jill Kuehny, Finance Commissioner

Michelle Schiltz, Public Works Commissioner

City Administrator

Casie Risley

Independent Auditors

Kenneth L Cooper Jr CPA, Chtd.
Certified Public Accountant
Wellington, Kansas

City of Caldwell, Kansas

Year Ended December 31, 2017

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1-2
Statement 1 Summary Statement of Receipts, Expenditures and Unencumbered Cash, Regulatory Basis.....	3
Notes to Financial Statements	4-12
 <u>Regulatory-Required Supplemental Information:</u>	
Schedule 1 Summary of Regulatory Basis Expenditures – Actual and Budget.....	13
Schedule 2 Schedule of Regulatory Basis Receipts and Expenditures - Actual and Budget	
<u>General Fund</u>	
2-1 General Fund	14-20
<u>Special Purpose Funds</u>	
2-2 Special Highway Fund	21
2-3 Special Parks and Recreation	22
2-4 Library Levy	23
2-5 Drug Enforcement	24
2-6 Equipment Reserve	25
2-7 Industrial Development	26
2-8 Special Law Enforcement	27
2-9 Cemetery Endowment	28
2-10 Transient Guest Tax	29
2-11 NSP Housing Project Fund	30
2-12 Fire Insurance Proceeds	31
<u>Bond and Interest Fund</u>	
2-13 Bond and Interest	32
<u>Capital Projects Funds</u>	
2-14 Multi-Year Capital Improvement	33
<u>Business Funds</u>	
2-15 Sewer Utility	34
2-16 Storm Water Utility	35
2-17 Water Utility	36
2-18 Solid Waste Utility	37

City of Caldwell, Kansas

Year Ended December 31, 2017

TABLE OF CONTENTS (continued)

Page

Schedule 2 (continued)

Trust Funds

2-19	Cemetery Improvement	38
2-20	Hedrick Special Projects Fund	39

Schedule 3	Schedule of Regulatory Basis Receipts and Disbursements – Agency Fund	40
-------------------	---	----

Related Municipal Entity

Schedule 4	Schedule of Regulatory Basis Receipts and Expenditures -	
4-1	Caldwell Public Library	41
4-2	Caldwell Public Housing Authority	42

KENNETH L COOPER JR CPA, CHTD
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Commission
City of Caldwell
Caldwell, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of the City of Caldwell, Kansas, (a Municipal Financial Reporting Entity) as of and for the year ended December 31, 2017 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Caldwell, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Caldwell, Kansas as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Caldwell, Kansas as of December 31, 2017, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2017 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency fund and schedules of regulatory basis receipts and expenditures-related municipal entity (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for additional analysis and are not a required part of the 2017 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 information has been subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2016 Actual columns presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedules of regulatory basis receipts and expenditures-related municipal entity (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2016 basic financial statement upon which we rendered an unqualified opinion dated October 17, 2017. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link: <http://da.ks.gov/ar/muniserv/>. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement taken as a whole, on the basis of accounting described in Note 1.


Certified Public Accountants

Wellington, Kansas
October 3, 2018

City of Caldwell, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2017

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Governmental Type Funds							
General Fund	\$ 119,730	\$ -	\$ 882,730	\$ 843,769	\$ 158,691	\$ 5,045	\$ 163,736
Special Purpose Funds							
Special Highway	77,311	-	27,326	26,023	78,614	20,496	99,110
Special Parks and Recreation	7,922	-	2,117	845	9,194	-	9,194
Library Levy	929	-	19,480	20,300	109	559	668
Drug Enforcement	4,573	-	500	326	4,747	-	4,747
Equipment Reserve	159,027	-	55,000	35,148	178,879	7,568	186,447
Industrial Development	12	-	-	-	12	-	12
Special Law Enforcement	1,314	-	-	-	1,314	-	1,314
Cemetery Endowment	140,430	-	1,728	828	141,330	-	141,330
Transient Guest Tax	5,316	-	-	1,193	4,123	-	4,123
NSP Housing Project Fund	302	-	93,751	94,053	-	-	-
Fire Insurance Proceeds	-	-	375	375	-	-	-
Bond and Interest Funds							
Bond and Interest	13,872	-	43,154	43,854	13,172	-	13,172
Capital Projects Funds:							
Multi-Year Capital Improvements	255,725	-	122,000	106,898	270,827	15,603	286,430
Business Funds							
Sewer Utility	116,581	-	150,468	134,191	132,858	306	133,164
Storm Water Utility	20,624	-	9,312	7,199	22,737	7,000	29,737
Water Utility	222,208	-	371,282	413,088	180,402	2,405	182,807
Solid Waste Utility	38,271	-	159,733	177,267	20,737	12,361	33,098
Trust Funds:							
Cemetery Improvement	277,991	-	1,684	4,500	275,175	-	275,175
Hedrick Special Projects Fund	255,139	-	71,397	34,670	291,866	49	291,915
Total	1,717,277	-	2,012,037	1,944,527	1,784,787	71,392	1,856,179
Related Municipal Entities							
Caldwell Public Library	9,848	-	77,691	75,640	11,899	-	11,899
Caldwell Public Housing Authority	64,296	-	81,046	80,107	65,235	-	65,235
Total	\$ 1,791,421	\$ -	\$ 2,170,774	\$ 2,100,274	\$ 1,861,921	\$ 71,392	\$ 1,933,313

Composition of Cash Balance:

Cash on hand, city Clerk	\$ 505
Cash in checking account:	
Stock Exchange Bank, checking account	(126)
Stock Exchange Bank, money market account	563,390
Stock Exchange Bank, Sewer fund money market account	384,130
Stock Exchange Bank, Hedrick trust account	291,915
Non-int bearing demand deposit	-
Cash in certificates of deposit	
Stock Exchange Bank	214,886
Impact Bank	401,620
Related Municipal Entity	
Caldwell Municipal Library, cash in bank	11,899
Caldwell Public Housing Authority, cash in bank	50,235
Caldwell Public Housing Authority, cash in certificate of deposit	15,000
Total Cash	\$ 1,933,454
Agency funds per Schedule 3	(141)
Total Reporting Entity (Excluding Agency Funds)	\$ 1,933,313

City of Caldwell, Kansas

Notes to Financial Statement

December 31, 2017

1. Summary of Significant Accounting Policies

A. Municipal Financial Reporting entity

The City of Caldwell, Kansas ("City") is a municipal corporation governed by an elected three-member commission and provides the following services: Public Safety-Police, Fire Protection, Highways and Streets, Culture-Recreation, Public Improvements, Utilities-Water, Sewer, Storm Water and Refuse, and General Administrative Service.

This financial statement presents the City of Caldwell (the municipality) and the following related municipal entities (RME's). These RME's are included in the City's reporting entity at the option of the City and have been established to benefit the City and/or its constituents.

Caldwell Public Library Board – The City of Caldwell Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City.

Caldwell Public Housing Authority – The City of Caldwell Public Housing Authority operates a subsidized low income housing project within City limits. The Housing Authority can sue and be sued, and can buy, sell, or lease real property. Bond issuances must be approved by the City.

B. Regulatory Basis Fund Types

General Fund--the chief operating fund of the City. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. utility services and internal service funds).

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts

City of Caldwell, Kansas

Notes to Financial Statement

December 31, 2017

1. Summary of Significant Accounting Policies (continued)

C. Basis of Accounting (continued)

payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. Property taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the City at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

E. Property, plant and equipment

The City does not present capital fixed assets, such as land, building and equipment in this financial statement. Accounting records for public domain ("infrastructure") general fixed assets including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, which are immovable and of value only to the City have not been maintained. The disbursements for the purchase of these assets are considered as expenditures and no depreciation has been provided on any capital assets.

F. Special Assessments Receivable

Improvements to roads, sidewalks, and sewer systems are paid for in part by the landowners being benefited. They have the option to pay their share in full, before the improvement is financed by the City through issuance of general obligation bonds, or they are assessed the amount to be paid in annual installments over a period of 15 or 20 years, generally the life of the bond obligation. The City certifies to the County the amount to be levied against the landowner each year. The county collects and periodically remits the assessments to the City. The amount received is recorded in the bond and interest fund. The City of Caldwell currently has no special assessment bonds outstanding.

City of Caldwell, Kansas
Notes to Financial Statement
December 31, 2017

1. Summary of Significant Accounting Policies (continued)

G. Reimbursements

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund.

2. Stewardship, Compliance and Accountability

A. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for 2017.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitments, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds: Special Law Enforcement, Municipal Equipment Reserve, Fire Insurance and Home Special Projects. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

City of Caldwell, Kansas

Notes to Financial Statement

December 31, 2017

2. Stewardship, Compliance and Accountability (continued)

B. Compliance With Finance-Related Legal and Contractual Provisions

Water revenue bonds constitute special obligations of the City and are solely secured by a first lien on the net revenues of the water utility system. The revenue bond ordinance provides that the rates and fees charged by the water system be sufficient to pay expenses of the system, principal and interest on the bonds and provide reasonable reserves for the protection and benefit of the system. For 2017, net revenues were sufficient to pay all expenses, principal and interest.

The City is required to keep a cash reserve to provide for at least one average loan installment on the water revenue bonds (\$34,899.07) accruing at 1/10 of the average loan installment/year since the loan was issued in 2011. The required and actual cash reserve at 12/31/17 was \$24,430.

Other miscellaneous provisions include: Maintaining proper books and records, annual audit and rate adjustment if necessary, reasonable and customary risk insurance, annual budget, annual report on system condition and recommendations by system employee or consulting engineer, quarterly reports to determine compliance with rate covenant and rate adjustment if necessary. The applicable provisions were complied with during 2017.

C. Deficit Cash/Unencumbered Cash for Individual Funds

There were no funds with negative unencumbered cash balances as of December 31, 2017.

D. Compliance with Kansas Statutes

There were no violations of finance-related legal and contractual provision during 2017.

3. Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no investment policy that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; US government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City did not designate any peak periods in 2017. All deposits were legally secured at December 31, 2017.

City of Caldwell, Kansas

Notes to Financial Statement

December 31, 2017

3. Deposits and Investments (continued)

At December 31, 2017, the City's carrying amount of deposits was \$1,933,453 and the bank balance was \$1,937,506. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$581,061 was covered by federal depository insurance and \$1,355,940 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

4. Long-term debt

Changes in long-term liabilities for the City for the year ended December 31, 2017 were as follows:

Issue	Issue Date	Interest Rate	Maturity Date	Amount of Issue	1/1/2017 Balance	Additions	Reductions/ Payments	12/31/2017 Balance	Interest Paid
General Obligation Bonds									
Series 2009	4/15/2009	0.0%	4/1/2019	\$ 110,000	\$ 33,000	\$ -	\$ 11,000	\$ 22,000	\$ -
Series 2010	9/22/2010	0.0%	9/28/2020	222,109	88,844	-	22,210	66,634	-
Series 2012	1/20/2012	3.75%	1/20/2042	190,000	175,064	-	4,078	170,986	6,565
					<u>\$ 296,908</u>	<u>\$ -</u>	<u>\$ 37,288</u>	<u>\$ 259,620</u>	<u>\$ 6,565</u>
Capital Leases									
2013 Police Charger	4/8/2013	3.00%	4/8/2017	20,000	5,221	-	5,221	-	160
Data Tech Software	1/15/2015	3.45%	2/1/2018	18,570	12,608	-	6,189	6,419	443
2012 Chevy Truck	5/20/2015	3.00%	5/1/2019	16,157	12,282	-	3,974	8,308	368
2011 Backhoe	2/3/2016	3.00%	2/3/2021	28,200	28,200	-	5,312	22,888	846
					<u>\$ 58,311</u>	<u>\$ -</u>	<u>\$ 20,696</u>	<u>\$ 37,615</u>	<u>\$ 1,817</u>
Water Revenue Bonds									
Series 2011	4/15/2011	3.25%	4/15/2051	775,000	\$ 723,268	\$ -	\$ 11,404	\$ 711,864	\$ 23,506
Other Debt									
St of KS Water Pollution Revolving Loan Fund									
	7/3/2003	2.69%	3/1/2025	687,000	\$ 335,621	\$ -	\$ 35,645	\$ 299,976	\$ 8,790
Related Municipal Entity - Housing Authority USDA Loans									
USDA loan #1	10/5/1978	8.50%		228,000	\$ 64,216	\$ -	\$ 4,757	\$ 59,459	\$ 5,038
USDA loan #2	10/5/1978	8.00%		12,600	3,415	-	267	3,148	260
					<u>\$ 67,631</u>	<u>\$ -</u>	<u>\$ 5,024</u>	<u>\$ 62,607</u>	<u>\$ 5,298</u>
Total Reporting Entity					<u>\$ 1,481,739</u>	<u>\$ -</u>	<u>\$ 110,057</u>	<u>\$ 1,371,682</u>	<u>\$ 45,976</u>

City of Caldwell, Kansas
Notes to Financial Statement
December 31, 2017

4. Long-term debt (continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2018	2019	2020	2021	2022	2023-2027	2028-2032	Total through 2032
Principal								
GO Bonds	\$ 37,459	\$ 37,618	\$ 26,785	\$ 4,728	\$ 4,922	\$ 27,504	\$ 33,065	\$ 172,081
Capital Leases	15,982	9,851	5,804	5,978	-	-	-	37,615
Water Revenue Bonds	11,774	12,157	12,491	12,958	13,379	73,645	86,375	222,779
Other Debt	36,610	37,601	38,619	39,665	40,740	106,741	-	299,976
Housing Authority loans	4,652	5,063	5,510	5,997	6,527	32,810	981	61,540
	<u>\$ 106,477</u>	<u>\$ 102,290</u>	<u>\$ 89,209</u>	<u>\$ 69,326</u>	<u>\$ 65,568</u>	<u>\$ 240,700</u>	<u>\$ 120,421</u>	<u>\$ 793,991</u>
	Total through 2032	2033-2037	2038-2042	2043-2047	2048-2052	2053-2057	2058-2062	Final Total
Principal (cont.)								
GO Bonds	\$ 172,081	\$ 39,745	\$ 47,793	\$ -	\$ -	\$ -	\$ -	\$ 259,619
Capital Leases	37,615	-	-	-	-	-	-	37,615
Water Revenue Bonds	222,779	101,419	119,013	139,659	128,994	-	-	711,864
Other Debt	299,976	-	-	-	-	-	-	299,976
Housing Authority loans	61,540	1,067	-	-	-	-	-	62,607
	<u>\$ 793,991</u>	<u>\$ 142,231</u>	<u>\$ 166,806</u>	<u>\$ 139,659</u>	<u>\$ 128,994</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,371,681</u>
	2018	2019	2020	2021	2022	2023-2027	2028-2032	Total through 2032
Interest								
GO Bonds	\$ 6,412	\$ 6,253	\$ 6,087	\$ 5,916	\$ 5,739	\$ 25,783	\$ 20,225	\$ 76,415
Capital Leases	1,150	649	354	179	-	-	-	2,332
Water Revenue Bonds	23,136	22,753	22,358	21,952	21,531	100,847	88,078	300,655
Other Debt	7,825	6,833	5,815	4,769	3,695	4,346	-	33,283
Housing Authority loans	5,127	4,717	4,270	3,783	3,253	6,891	639	28,680
	<u>\$ 43,650</u>	<u>\$ 41,205</u>	<u>\$ 38,884</u>	<u>\$ 36,599</u>	<u>\$ 34,218</u>	<u>\$ 137,867</u>	<u>\$ 108,942</u>	<u>\$ 441,365</u>
	Total through 2032	2033-2037	2038-2042	2043-2047	2048-2052	2053-2057	2058-2062	Final Total
Interest (cont.)								
GO Bonds	\$ 76,415	\$ 13,542	\$ 5,509	\$ -	\$ -	\$ -	\$ -	\$ 95,466
Capital Leases	2,332	-	-	-	-	-	-	2,332
Water Revenue Bonds	300,655	73,094	55,507	34,869	10,649	-	-	474,774
Other Debt	33,283	-	-	-	-	-	-	33,283
Housing Authority loans	28,680	175	-	-	-	-	-	28,855
	<u>\$ 441,365</u>	<u>\$ 86,811</u>	<u>\$ 61,016</u>	<u>\$ 34,869</u>	<u>\$ 10,649</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 634,710</u>

City of Caldwell, Kansas
Notes to Financial Statement
December 31, 2017

5. Capital project funds

The City had no capital project funds during 2017 requiring a project authorization.

6. Claims and Judgments

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, the expenditures have not been audited for compliance, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2016 to 2017 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

7. Interfund transfers and other interfund activity

The following is a schedule of interfund operating transfers made in 2017:

<u>From:</u>	<u>To:</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Equipment Reserve	KSA 12-1, 117	\$40,000
General	Multi-Year Capital Improvement	KSA 12-1, 118	52,000
Water Utility Fund	Multi-Year Capital Improvement	KSA 12-1, 118	50,000
Water Utility Fund	Equipment Reserve	KSA 12-1, 117	5,000
Water Utility Fund	General	KSA 12-825d	25,000
Sewer Utility Fund	Multi-Year Capital Improvement	KSA 12-1, 118	20,000
Sewer Utility Fund	Equipment Reserve	KSA 12-1, 117	10,000
Solid Waste	General	KSA 12-825d	30,000
Cemetery Endowment	General	KSA 12-1410	828

8. Other Long-Term Obligations from Operations

A. Post-Employment Health Care Benefits

As provided by K.S.A. 12-5040, City retirees may participate in the group health insurance plan as of December 31, 2017. As it is the State of Kansas group plan, the participants are billed directly and are responsible for the full premium. Any indirect subsidy paid by the City as a result of having retirees in the insurance pool has not been quantified in this financial statement.

City of Caldwell, Kansas
Notes to Financial Statement
December 31, 2017

8. Other Long-Term Obligations from Operations (continued)

B. Compensated absences

The City's policies regarding vacations permit all full-time employees to earn vacation at the rate of ten days per year after one year of service, and fifteen days per year after ten years of employment. However, no unused vacation can be carried over from one employment year to another. Upon termination or resignation from service with the City, employees are entitled to payment for all accrued vacation earned prior to termination or resignation. All employees on permanent status earn sick leave at the rate of one calendar day per month with a 90-day maximum accumulation. Upon termination or resignation, any employee who has ten years or more of continuous service will be entitled to be paid for up to 30 days of sick leave at the employee's current rate of salary.

9. Defined benefit pension plan

Plan Description

The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report (only one issued) that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100: Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and 79-49210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates, depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and are paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for KPERS for the fiscal year ended December 31, 2017. Contributions to the pension plan from the City were \$31,908 for KPERS for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2017, the City of Caldwell's proportionate share of the collective net pension liability reported by KPERS was \$292,950. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2016. The City of Caldwell's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup with KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

City of Caldwell, Kansas
Notes to Financial Statement
December 31, 2017

10. Trust Funds Received by Bequest

In 2009 the City received a \$268,938 bequest from the Elsie Mae Truhlar Estate restricted for improvements and maintenance of the city cemetery. In 2013 and 2014 the City received a total bequest of \$389,451 from an estate known officially as the “Elbert, Martha, and Rhonda Sue Hedrick Family Trust Fund”. The terms of the bequest allowed for the use of the funds “solely for the improvement of the quality of rural life in Caldwell, Kansas including, but not limited to, the arts, education, history, tourism, health, safety and children’s play facilities (i.e. the city pool, park and playgrounds)”. These funds have been accounted for as trust type funds of the City.

11. Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events occurring through October 3, 2018, which is the date at which the financial statement was available to be issued.

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

City of Caldwell, Kansas
Summary of Expenditures--Actual and Budget
 Regulatory Basis
(Budgeted Funds Only)
 For the Year Ended December 31, 2017

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Favorable/ (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 998,700	\$ -	\$ 998,700	\$ 843,769	\$ 154,931
Special Purpose Funds					
Special Highway	74,000		74,000	26,023	47,977
Special Parks and Recreation	12,000	-	12,000	845	11,155
Library Levy	20,300	-	20,300	20,300	-
Drug Enforcement	3,171	-	3,171	326	2,845
Industrial Development	12	-	12	-	12
Special Law Enforcement	1,314	-	1,314	-	1,314
Cemetery Endowment	1,700	-	1,700	828	872
Transient Guest Tax	8,000	-	8,000	1,193	6,807
Bond and Interest Funds:					
Bond & Interest	57,854	-	57,854	43,854	14,000
Business Funds:					
Sewer Utility	201,685	-	201,685	134,191	67,494
Storm Water Utility	17,400	-	17,400	7,199	10,201
Water Utility	465,910	-	465,910	413,088	52,822
Solid Waste Utility	185,100	-	185,100	177,267	7,833
Total primary government	<u>\$ 2,047,146</u>	<u>\$ -</u>	<u>\$ 2,047,146</u>	<u>\$ 1,668,883</u>	<u>\$ 378,263</u>

City of Caldwell, Kansas**General Fund****Summary Schedule of Receipts and Expenditures - Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance-
	2016			Favorable/
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes	\$ 486,988	\$ 493,155	\$ 521,919	\$ (28,764)
Less NRP rebate	(471)	(738)	(2,500)	1,762
Intergovernmental revenues	19,996	9,816	20,501	(10,685)
Licenses and permits	85,535	96,077	99,800	(3,723)
Fines and fees	566	4,328	3,750	578
Other revenue	187,107	224,264	187,600	36,664
Transfers from Cemetery Endowment	560	828	1,700	(872)
Transfers from Water Fund	25,000	25,000	25,000	-
Transfers from Solid Waste	20,000	30,000	30,000	-
Total receipts	<u>\$ 825,281</u>	<u>\$ 882,730</u>	<u>\$ 887,770</u>	<u>\$ (5,040)</u>
<u>Expenditures</u>				
Administrative	\$ 113,364	\$ 113,155	\$ 147,100	\$ 33,945
Police	144,512	142,678	174,150	31,472
Fire	42,927	29,011	46,550	17,539
Public Works	208,118	187,829	227,000	39,171
Community building	10,503	11,074	17,500	6,426
Swimming pool	36,016	34,501	44,400	9,899
Employee benefit	186,603	208,752	200,500	(8,252)
Liability insurance	-	-	1,000	1,000
Capital Outlay/Contingency	48,923	24,769	48,500	23,731
Transfers to municipal equipment-reserve	32,000	40,000	40,000	-
Transfers to multi-year capital improvements	22,000	52,000	52,000	-
Total expenditures	<u>\$ 844,966</u>	<u>\$ 843,769</u>	<u>\$ 998,700</u>	<u>\$ 154,931</u>
Receipts Over (Under) Expenditures	\$ (19,685)	\$ 38,961		
Unencumbered Cash, Beginning	139,415	119,730		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 119,730</u>	<u>\$ 158,691</u>		

City of Caldwell, Kansas**General Fund****Detailed Schedule of Receipts and Expenditures - Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance-
	2016			Favorable/
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts:</u>				
<u>Taxes</u>				
Ad valorem property tax	\$ 291,512	\$ 298,363	\$ 304,232	\$ (5,869)
Less NRP rebates	(471)	(738)	(2,500)	1,762
Delinquent tax collections	13,223	11,546	15,000	(3,454)
Special assessments	1,700	1,675	1,500	175
Motor vehicle tax	44,988	46,362	48,410	(2,048)
16/20 M tax	913	861	1,317	(456)
Commerical vehicle tax	877	869	895	(26)
Recreational vehicle tax	583	501	565	(64)
Local sales and use tax	<u>133,192</u>	<u>132,978</u>	<u>150,000</u>	<u>(17,022)</u>
Total taxes	<u>\$ 486,517</u>	<u>\$ 492,417</u>	<u>\$ 519,419</u>	<u>\$ (27,002)</u>
<u>Intergovernmental</u>				
Highway connecting links	\$ 9,763	\$ -	\$ 9,000	\$ (9,000)
Excise tax	1,577	1,699	2,000	(301)
Liquor tax	2,656	2,117	3,501	(1,384)
County highway	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Total intergovernmental	<u>\$ 19,996</u>	<u>\$ 9,816</u>	<u>\$ 20,501</u>	<u>\$ (10,685)</u>
<u>Licenses and Permits</u>				
Franchise fees	\$ 83,330	\$ 93,152	\$ 95,000	\$ (1,848)
Permits	170	140	500	(360)
Dog licenses	570	740	500	240
Alcohol licenses	250	1,275	2,300	(1,025)
Other licenses	<u>1,215</u>	<u>770</u>	<u>1,500</u>	<u>(730)</u>
Total license and permits	<u>\$ 85,535</u>	<u>\$ 96,077</u>	<u>\$ 99,800</u>	<u>\$ (3,723)</u>
<u>Fines and Fees</u>				
Traffic fines and fees	\$ 241	\$ 4,123	\$ 3,000	\$ 1,123
Monument fees	325	200	400	(200)
Impound fees	-	-	300	(300)
Accident report fees	<u>-</u>	<u>5</u>	<u>50</u>	<u>(45)</u>
Total fines and fees	<u>\$ 566</u>	<u>\$ 4,328</u>	<u>\$ 3,750</u>	<u>\$ 578</u>

City of Caldwell, Kansas**General Fund****Detailed Schedule of Receipts and Expenditures - Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance-
	2016			Favorable/
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Other</u>				
Grave openings and closings	\$ 7,150	\$ 9,075	\$ 7,500	\$ 1,575
Rural fire contracts and runs	26,670	26,670	27,000	(330)
Copies and faxes	45	-	100	(100)
Swimming pool receipts	7,687	7,592	7,800	(208)
Swimming pool concessions	3,598	3,662	5,500	(1,838)
Charges for services	11,471	10,130	11,000	(870)
Interest earnings	3,038	2,974	2,500	474
Airport lease	3,104	3,154	3,500	(346)
Building rent	6,201	6,656	7,500	(844)
Sale of cemetery lots	1,025	800	3,000	(2,200)
Donations	19,300	19,763	2,000	17,763
Reimbursements	20,242	30,787	20,000	10,787
Reimbursement from Sewer	13,500	15,000	15,000	-
Reimbursement from Water	63,000	70,000	70,000	-
Grants	1,075	18,000	5,000	13,000
Endowment from Cem Lot (Int)	-	-	-	-
Miscellaneous	<u>1</u>	<u>1</u>	<u>200</u>	<u>(199)</u>
Total other	<u>\$ 187,107</u>	<u>\$ 224,264</u>	<u>\$ 187,600</u>	<u>\$ 36,664</u>
<u>Operating Transfers In</u>				
Cemetery Endowment Fund	\$ 560	\$ 828	\$ 1,700	\$ (872)
Water Fund	25,000	25,000	25,000	-
Solid Waste	<u>20,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total transfers in	<u>45,560</u>	<u>55,828</u>	<u>56,700</u>	<u>(872)</u>
Total receipts	<u>\$ 825,281</u>	<u>\$ 882,730</u>	<u>\$ 887,770</u>	<u>\$ (5,040)</u>

City of Caldwell, Kansas**General Fund****Detailed Schedule of Receipts and Expenditures - Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2017			
	2016			Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable/ (Unfavorable)</u>
<u>Expenditures</u>				
<u>Administration</u>				
Salaries	\$ 66,399	\$ 69,015	\$ 78,500	\$ 9,485
Social Security	5,006	5,205	6,000	795
KPERS	4,678	4,508	5,500	992
Office supplies	5,279	3,687	3,000	(687)
Utilities	7,306	6,530	6,700	170
Audit	8,995	150	9,000	8,850
Printing & legals	2,160	1,052	2,500	1,448
Building maintenance	946	1,025	5,000	3,975
Insurance and bonds	2,341	3,507	4,000	493
Education and dues	4,487	6,560	7,600	1,040
Planning Commission	-	-	500	500
Weed violations	-	65	1,800	1,735
Grant writing	1,000	-	5,000	5,000
Other	2,617	1,353	2,000	647
Unsafe buildings	2,150	10,498	10,000	(498)
Total Administration	<u>\$ 113,364</u>	<u>\$ 113,155</u>	<u>\$ 147,100</u>	<u>\$ 33,945</u>
<u>Police</u>				
Salaries	\$ 90,696	\$ 96,483	\$ 110,000	\$ 13,517
Social Security	6,856	7,344	8,000	656
KPERS	8,366	7,106	11,700	4,594
Supplies	2,192	1,987	3,300	1,313
Computer supplies & updates	2,427	197	3,000	2,803
Utilities	4,817	4,587	4,500	(87)
Equipment maintenance & rental	413	627	1,000	373
Vehicle maintenance	4,063	2,360	3,800	1,440
New equipment	6,908	548	10,000	9,452
Fuel	4,196	7,082	5,000	(2,082)
Building maintenance	174	187	1,000	813
Insurance	9,147	9,755	8,300	(1,455)
Ads & legals	91	159	250	91
Dues & Education	932	1,401	1,200	(201)
Impounding dogs	270	395	300	(95)
Uniform maintenance	2,110	1,164	1,000	(164)
Miscellaneous	854	496	800	304
Drug Enforcement	-	800	1,000	200
Total Police	<u>\$ 144,512</u>	<u>\$ 142,678</u>	<u>\$ 174,150</u>	<u>\$ 31,472</u>

City of Caldwell, Kansas**General Fund****Detailed Schedule of Receipts and Expenditures - Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2017			
	2016			Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable/ (Unfavorable)</u>
<u>Fire</u>				
Salaries	\$ 2,400	\$ 2,400	\$ 2,500	\$ 100
Social Security	183	184	200	16
Supplies	2,904	3,396	3,300	(96)
Computer supplies & updates	247	486	500	14
Equipment maint & rent	7,380	1,736	7,000	5,264
Building maintenance	582	111	1,500	1,389
Utilities	3,895	3,714	3,500	(214)
Insurance	6,571	6,719	6,000	(719)
Ads & legals	22	-	250	250
New equipment	1,915	803	5,000	4,197
City firemen reimbursement	3,684	3,150	4,000	850
Rural firemen reimbursement	4,760	2,766	5,000	2,234
Other	475	-	300	300
Fuel	7,504	3,396	6,000	2,604
Dues & Education	405	150	500	350
Grant purchase	-	-	1,000	1,000
Total Fire	<u>\$ 42,927</u>	<u>\$ 29,011</u>	<u>\$ 46,550</u>	<u>\$ 17,539</u>
<u>Public Works</u>				
Salaries	\$ 89,980	\$ 87,524	\$ 95,000	\$ 7,476
Social Security	6,716	6,534	6,000	(534)
KPERS	7,492	7,088	6,500	(588)
Supplies	14,722	9,583	12,500	2,917
Utilities	11,386	11,924	12,000	76
Ads & legal publications	289	209	1,000	791
Insurance	19,255	19,804	22,000	2,196
Equipment maintenance	9,992	5,408	5,500	92
Fuel	5,722	7,094	10,000	2,906
Equipment rental	-	205	1,000	795
Building maintenance	-	1,468	1,500	32
New equipment	4,269	2,221	15,000	12,779
Miscellaneous	649	220	1,000	780
Materials	4,186	5,210	9,500	4,290
Contracted work	9,629	1,090	5,000	3,910
Street lighting	23,722	22,024	21,000	(1,024)
Hydrant rental	-	-	-	-
Chemicals	-	-	1,500	1,500
Bindweed & Composting	109	223	1,000	777
Total Public Works	<u>\$ 208,118</u>	<u>\$ 187,829</u>	<u>\$ 227,000</u>	<u>\$ 39,171</u>

City of Caldwell, Kansas**General Fund****Detailed Schedule of Receipts and Expenditures - Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance-
	2016			Favorable/
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Community Building</u>				
Salaries	\$ 2,550	\$ 2,575	\$ 3,500	\$ 925
Social Security	195	197	200	3
Supplies	698	1,211	1,500	289
Equipment rental	-	-	1,000	1,000
Equipment maintenance	-	100	1,000	900
Utilities	5,245	5,883	5,800	(83)
Insurance	777	777	1,000	223
Building maintenance	663	136	2,000	1,864
Community Building Development	15	-	1,000	1,000
Other	360	195	500	305
Total Community Building	<u>\$ 10,503</u>	<u>\$ 11,074</u>	<u>\$ 17,500</u>	<u>\$ 6,426</u>
<u>Swimming Pool</u>				
Salaries	\$ 12,180	\$ 13,350	\$ 16,000	\$ 2,650
Social Security	932	1,021	1,000	(21)
Supplies	6,275	587	4,000	3,413
Maintenance materials	-	-	2,000	2,000
Equipment maintenance	-	359	2,500	2,141
Equipment rental	-	-	1,000	1,000
Utilities	6,577	7,227	6,250	(977)
Insurance	2,236	2,236	2,800	564
Chemicals	6,894	5,759	5,000	(759)
Merchandise	-	3,311	2,750	(561)
Sales tax	288	311	400	89
Dues & education	560	340	500	160
Ads & legals	49	-	100	100
Other	25	-	100	100
Total Swimming Pool	<u>\$ 36,016</u>	<u>\$ 34,501</u>	<u>\$ 44,400</u>	<u>\$ 9,899</u>

City of Caldwell, Kansas**General Fund****Detailed Schedule of Receipts and Expenditures - Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance-
	2016			Favorable/
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Employee Benefits</u>				
Social security & Medicare	\$ -	\$ -	\$ -	\$ -
Unemployment tax	195	-	500	500
KPERS retirement	(45)	-	-	-
Health insurance	<u>186,453</u>	<u>208,752</u>	<u>200,000</u>	<u>(8,752)</u>
Total Employee Benefits	<u>\$ 186,603</u>	<u>\$ 208,752</u>	<u>\$ 200,500</u>	<u>\$ (8,252)</u>
<u>Liability Insurance</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
<u>Capital Outlay</u>	<u>\$ 48,923</u>	<u>\$ 24,769</u>	<u>\$ 48,500</u>	<u>\$ 23,731</u>
<u>Operating Transfers</u>				
Municipal Equipment Reserve	\$ 32,000	\$ 40,000	\$ 40,000	\$ -
Multi-Year Capital Improvements	<u>22,000</u>	<u>52,000</u>	<u>52,000</u>	<u>-</u>
Total Operating Transfers	<u>\$ 54,000</u>	<u>\$ 92,000</u>	<u>\$ 92,000</u>	<u>\$ -</u>
Total expenditures	<u>\$ 844,966</u>	<u>\$ 843,769</u>	<u>\$ 998,700</u>	<u>\$ 154,931</u>

City of Caldwell, Kansas**Special Purpose Fund****Special Highway Fund****Schedule of Receipts and Expenditures - Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		
	2016			Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable/ (Unfavorable)
<u>Receipts</u>				
State payments	\$ 27,382	\$ 27,326	\$ 26,840	\$ 486
Reimbursements	-	-	-	-
Total receipts	<u>\$ 27,382</u>	<u>\$ 27,326</u>	<u>\$ 26,840</u>	<u>\$ 486</u>
<u>Expenditures</u>				
Salaries	\$ -	\$ 2,152	\$ 2,000	\$ (152)
Social security	-	160	-	(160)
KPERS	-	182	-	(182)
Materials	-	2,529	2,000	(529)
Contracted services/capital outlay	-	500	60,000	59,500
Equipment maintenance	-	-	10,000	10,000
Special project	<u>7,153</u>	<u>20,500</u>	<u>-</u>	<u>(20,500)</u>
Total expenditures	<u>\$ 7,153</u>	<u>\$ 26,023</u>	<u>\$ 74,000</u>	<u>\$ 47,977</u>
Receipts Over (Under) Expenditures	\$ 20,229	\$ 1,303		
Unencumbered Cash, Beginning	57,082	77,311		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 77,311</u>	<u>\$ 78,614</u>		

City of Caldwell, Kansas
Special Purpose Fund
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		Variance-
	2016			Favorable/
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Local alcohol liquor tax	\$ 2,656	\$ 2,117	\$ 3,501	\$ (1,384)
Total receipts	<u>\$ 2,656</u>	<u>\$ 2,117</u>	<u>\$ 3,501</u>	<u>\$ (1,384)</u>
<u>Expenditures</u>				
Park	\$ 2,500	\$ 845	\$ 10,000	\$ 9,155
Swimming pool	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
Total expenditures	<u>\$ 2,500</u>	<u>\$ 845</u>	<u>\$ 12,000</u>	<u>\$ 11,155</u>
Receipts Over (Under) Expenditures	\$ 156	\$ 1,272		
Unencumbered Cash, Beginning	7,766	7,922		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 7,922</u>	<u>\$ 9,194</u>		

City of Caldwell, Kansas
Special Purpose Fund
Library Levy Fund
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017			Variance-
	2016				Favorable/
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>		<u>(Unfavorable)</u>
<u>Receipts</u>					
Ad valorem property tax	\$ 15,573	\$ 16,257	\$ 16,576	\$	(319)
Neighborhood Revitalization Rebate	(25)	(40)	(130)		90
Back-tax collections	763	646	600		46
Motor vehicle tax	2,793	2,491	2,586		(95)
16/20 M vehicles	60	53	70		(17)
Commerical Vehicle tax	54	46	48		(2)
Recreational vehicle tax	37	27	30		(3)
Reimbursements	-	-	500		(500)
Total receipts	<u>\$ 19,255</u>	<u>\$ 19,480</u>	<u>\$ 20,280</u>	<u>\$</u>	<u>(800)</u>
<u>Expenditures</u>					
Appropriation to library board	<u>\$ 19,255</u>	<u>\$ 20,300</u>	<u>\$ 20,300</u>	<u>\$</u>	<u>-</u>
Total expenditures	<u>\$ 19,255</u>	<u>\$ 20,300</u>	<u>\$ 20,300</u>	<u>\$</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ (820)			
Unencumbered Cash, Beginning	929	929			
Prior Year Cancelled Encumbrances	-	-			
Unencumbered Cash, Ending	<u>\$ 929</u>	<u>\$ 109</u>			

City of Caldwell, Kansas**Special Purpose Fund****Drug Enforcement****Schedule of Receipts and Expenditures-Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		
	2016			Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable/ (Unfavorable)
<u>Receipts</u>				
Grant	\$ -	\$ 500	\$ 1,000	\$ (500)
Total receipts	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 1,000</u>	<u>\$ (500)</u>
<u>Expenditures</u>				
DARE grant expense	\$ -	\$ 326	\$ 3,171	\$ 2,845
Total expenditures	<u>\$ -</u>	<u>\$ 326</u>	<u>\$ 3,171</u>	<u>\$ 2,845</u>
Receipts Over (Under) Expenditures	\$ -	\$ 174		
Unencumbered Cash, Beginning	4,573	4,573		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 4,573</u>	<u>\$ 4,747</u>		

City of Caldwell, Kansas**Special Purpose Fund****Equipment Reserve****Schedule of Receipts and Expenditures-Actual**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Operating transfer from general fund	\$ 32,000	\$ 40,000
Operating transfer from sewer fund	5,000	10,000
Operating transfer from water fund	5,000	5,000
Reimbursements	<u>9,328</u>	<u>-</u>
Total receipts	<u>\$ 51,328</u>	<u>\$ 55,000</u>
<u>Expenditures</u>		
Street & Highway	\$ 32,124	\$ 12,627
Police	684	7,568
Fire	344	1,697
Sewer	10,000	6,777
Swimming pool equip/park	9,328	-
Community building	-	561
Water Equip	8,072	3,329
Administration	<u>-</u>	<u>2,589</u>
Total expenditures	<u>\$ 60,552</u>	<u>\$ 35,148</u>
Receipts Over (Under) Expenditures	\$ (9,224)	\$ 19,852
Unencumbered Cash, Beginning	168,251	159,027
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 159,027</u>	<u>\$ 178,879</u>

City of Caldwell, Kansas
Special Purpose Fund
Industrial Development Fund

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		
	2016			Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable/ (Unfavorable)
<u>Receipts</u>				
Delinquent tax	\$ -	\$ -	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Expenditures</u>				
Other	\$ -	\$ -	\$ 12	\$ 12
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ 12</u>
 Receipts Over (Under) Expenditures	\$ -	\$ -		
 Unencumbered Cash, Beginning	12	12		
 Prior Year Cancelled Encumbrances	-	-		
 Unencumbered Cash, Ending	<u>\$ 12</u>	<u>\$ 12</u>		

City of Caldwell, Kansas**Special Purpose Fund****Special Law Enforcement****Schedule of Receipts and Expenditures-Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		
	2016			Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable/ (Unfavorable)
<u>Receipts</u>				
Grant	\$ -	\$ -	\$ -	\$ -
Total receipts	\$ -	\$ -	\$ -	\$ -
 <u>Expenditures</u>				
Other	\$ -	\$ -	\$ 1,314	\$ 1,314
Total expenditures	\$ -	\$ -	<u>\$ 1,314</u>	<u>\$ 1,314</u>
 Receipts Over (Under) Expenditures	\$ -	\$ -		
 Unencumbered Cash, Beginning	1,314	1,314		
 Prior Year Cancelled Encumbrances	-	-		
 Unencumbered Cash, Ending	<u>\$ 1,314</u>	<u>\$ 1,314</u>		

City of Caldwell, Kansas
Special Purpose Fund
Cemetery Endowment Fund
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	Variance- Favorable/ (Unfavorable)
<u>Receipts</u>				
Addition to endowment	\$ 1,550	\$ 900	\$ 3,500	\$ (2,600)
Other	-	-	-	-
Interest earnings	560	828	1,700	(872)
Total receipts	<u>\$ 2,110</u>	<u>\$ 1,728</u>	<u>\$ 5,200</u>	<u>\$ (3,472)</u>
<u>Expenditures</u>				
Operating transfer to general fund	<u>\$ 560</u>	<u>\$ 828</u>	<u>\$ 1,700</u>	<u>\$ 872</u>
Total expenditures	<u>\$ 560</u>	<u>\$ 828</u>	<u>\$ 1,700</u>	<u>\$ 872</u>
Receipts Over (Under) Expenditures	\$ 1,550	\$ 900		
Unencumbered Cash, Beginning	138,880	140,430		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 140,430</u>	<u>\$ 141,330</u>		

City of Caldwell, Kansas
Special Purpose Fund
Transient Guest Tax Fund
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017		Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable/ (Unfavorable)
<u>Receipts</u>				
Transient Guest Tax	\$ -	\$ -	\$ 3,500	\$ (3,500)
Total receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,500</u>	<u>\$ (3,500)</u>
 <u>Expenditures</u>				
Chamber of Comm. Proj.	\$ -	\$ 1,010	\$ 1,000	\$ (10)
Other	<u>4,789</u>	<u>183</u>	<u>7,000</u>	<u>6,817</u>
Total expenditures	<u>\$ 4,789</u>	<u>\$ 1,193</u>	<u>\$ 8,000</u>	<u>\$ 6,807</u>
 Receipts Over (Under) Expenditures	\$ (4,789)	\$ (1,193)		
 Unencumbered Cash, Beginning	10,105	5,316		
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
 Unencumbered Cash, Ending	<u>\$ 5,316</u>	<u>\$ 4,123</u>		

City of Caldwell, Kansas**Special Purpose Funds****NSP Housing Project Fund****Schedule of Receipts and Expenditures-Actual**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Grant	\$ 50,311	\$ 16,413
NSP home sold	-	77,338
Miscellaneous	-	-
Total receipts	<u>\$ 50,311</u>	<u>\$ 93,751</u>
<u>Expenditures</u>		
Administration	\$ 2,942	\$ 9,781
Construction	21,840	2,403
Architect	-	-
Legal	-	-
NSP home sale proceeds to state	-	77,338
Reimburse program exp paid	-	4,531
Total expenditures	<u>\$ 24,782</u>	<u>\$ 94,053</u>
Receipts Over (Under) Expenditures	\$ 25,529	\$ (302)
Unencumbered Cash, Beginning	(25,227)	302
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 302</u>	<u>\$ -</u>

City of Caldwell, Kansas**Special Purpose Fund****Fire Insurance Proceeds****Schedule of Receipts and Expenditures-Actual**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Fire insurance proceeds	\$ -	\$ 375
Other	-	-
Total receipts	<u>\$ -</u>	<u>\$ 375</u>
<u>Expenditures</u>		
Other	<u>\$ -</u>	<u>\$ 375</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

City of Caldwell, Kansas**Bond and Interest Fund****Bond and Interest****Schedule of Receipts and Expenditures-Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance-
	2016			Favorable/
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Ad valorem - property tax	\$ 33,323	\$ 36,130	\$ 36,844	\$ (714)
Less NRP Rebates	(54)	(89)	(300)	211
Delinquent tax collections	1,745	1,479	1,800	(321)
Motor vehicle tax	6,523	5,352	5,531	(179)
16/20 M trucks	134	125	150	(25)
Commerical vehicle tax	127	99	102	(3)
Recreational vehicle tax	85	58	65	(7)
Total receipts	<u>\$ 41,883</u>	<u>\$ 43,154</u>	<u>\$ 44,192</u>	<u>\$ (1,038)</u>
<u>Expenditures</u>				
Bond principal	\$ 37,159	\$ 37,289	\$ 37,289	\$ -
Interest and fiscal charges	6,713	6,565	6,565	-
Cash basis reserve	-	-	14,000	14,000
Total expenditures	<u>\$ 43,872</u>	<u>\$ 43,854</u>	<u>\$ 57,854</u>	<u>\$ 14,000</u>
Receipts Over (Under) Expenditures	\$ (1,989)	\$ (700)		
Unencumbered Cash, Beginning	15,861	13,872		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 13,872</u>	<u>\$ 13,172</u>		

City of Caldwell, Kansas
Capital Projects Funds
Multi-Year Capital Improvement Fund
Schedule of Receipts and Expenditures-Actual

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Grants	\$ -	\$ -
Operating transfers in:		
Transfer from general fund	22,000	52,000
Transfer from sewer fund	20,000	20,000
Transfer from water fund	50,000	50,000
Total receipts	<u>\$ 92,000</u>	<u>\$ 122,000</u>
<u>Expenditures</u>		
Swimming Pool	\$ 6,228	\$ 25
Administration	10,696	13,350
Community Buildings	5,328	15,378
Sewer	11,595	4,775
Water	55,713	46,271
Police	3,565	2,142
Fire	-	2,044
Public Works	9,952	22,913
Total expenditures	<u>\$ 103,077</u>	<u>\$ 106,898</u>
Receipts Over (Under) Expenditures	\$ (11,077)	\$ 15,102
Unencumbered Cash, Beginning	266,802	255,725
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 255,725</u></u>	<u><u>\$ 270,827</u></u>

City of Caldwell, Kansas**Business Fund****Sewer Utility****Schedule of Receipts and Expenditures-Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2017			
	2016			Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable/ (Unfavorable)
<u>Receipts</u>				
Sewer use fee	\$ 149,553	\$ 149,640	\$ 160,000	\$ (10,360)
Delinquent sewer use fee	-	-	3,000	(3,000)
Sewer setoff	-	20	500	(480)
Assessed sewer fees	151	-	1,000	(1,000)
Utility overpayments	-	621	500	121
Miscellaneous	-	-	1,000	(1,000)
Interest earnings	208	187	600	(413)
Operating transfer from Water Utility	-	-	-	-
Total receipts	<u>\$ 149,912</u>	<u>\$ 150,468</u>	<u>\$ 166,600</u>	<u>\$ (16,132)</u>
<u>Expenditures</u>				
Salaries - plant	\$ 15,076	\$ 15,445	\$ 19,000	\$ 3,555
Salaries - administration	6,597	8,024	12,000	3,976
Social Security	1,603	1,738	2,000	262
KPERS	2,043	2,036	2,500	464
Utilities	3,448	3,398	3,800	402
Chemicals & supplies	3,136	2,261	3,500	1,239
Insurance	2,300	2,440	3,000	560
Equipment maintenance & rental	7,145	3,458	18,500	15,042
Equipment reserve	-	-	15,000	15,000
New equipment	-	298	5,500	5,202
Fuel	333	347	3,000	2,653
Consulting & contractual	957	616	2,500	1,884
Dues & education	245	207	500	293
Debt service:				
-principal	34,705	35,645	35,645	-
-interest	8,826	7,973	7,973	-
-loan fees	904	817	817	-
Capital improvements	-	3,979	20,000	16,021
Other	232	509	1,450	941
Reimburse general fund for employee benefits	13,500	15,000	15,000	-
Operating transfer to Equipment Reserve	5,000	10,000	10,000	-
Operating transfer to Capital Improvement	20,000	20,000	20,000	-
Total expenditures	<u>\$ 126,050</u>	<u>\$ 134,191</u>	<u>\$ 201,685</u>	<u>\$ 67,494</u>
Receipts Over (Under) Expenditures	\$ 23,862	\$ 16,277		
Unencumbered Cash, Beginning	92,719	116,581		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 116,581</u>	<u>\$ 132,858</u>		

City of Caldwell, Kansas
Business Fund
Storm Water Utility
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		Variance-
	2016			Favorable/
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Utility fees	\$ 9,667	\$ 9,312	\$ 10,000	\$ (688)
Total receipts	<u>\$ 9,667</u>	<u>\$ 9,312</u>	<u>\$ 10,000</u>	<u>\$ (688)</u>
<u>Expenditures</u>				
Contracted work and materials	\$ 7,014	\$ 7,199	\$ 17,400	\$ 10,201
Total expenditures	<u>\$ 7,014</u>	<u>\$ 7,199</u>	<u>\$ 17,400</u>	<u>\$ 10,201</u>
Receipts Over (Under) Expenditures	\$ 2,653	\$ 2,113		
Unencumbered Cash, Beginning	17,971	20,624		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 20,624</u>	<u>\$ 22,737</u>		

City of Caldwell, Kansas**Business Fund****Water Utility****Schedule of Receipts and Expenditures-Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance-
	2016	Actual	Budget	Favorable/ (Unfavorable)
	Actual			
Receipts				
Water sales	\$ 378,364	\$ 362,556	\$ 365,000	\$ (2,444)
Charges for services	-	-	-	0
Service line agreements	-	-	1,000	(1,000)
Bulk water	3,120	2,459	5,000	(2,541)
Reimbursements	381	179	3,000	(2,821)
Delinquent utility fees	5,845	5,525	5,800	(275)
Interest earnings	625	563	1,500	(937)
Miscellaneous	-	-	1,000	(1,000)
Total receipts	<u>\$ 388,335</u>	<u>\$ 371,282</u>	<u>\$ 382,300</u>	<u>\$ (11,018)</u>
Expenditures				
Salaries - plant	\$ 97,231	\$ 97,883	\$ 110,000	\$ 12,117
Salaries - admin	29,246	28,561	35,000	6,439
Social Security	9,390	9,393	10,000	607
KPERS	11,913	10,988	12,000	1,012
Utilities	19,303	17,472	20,000	2,528
Ads & Legals	22	-	500	500
Plant supplies & chemicals	11,198	9,299	16,500	7,201
Insurance	15,288	17,290	14,800	(2,490)
Building maintenance	98	623	1,000	377
Equipment maintenance & rental	5,409	2,199	10,000	7,801
New equipment and materials	7,222	7,166	16,000	8,834
Capital outlay	-	1,979	5,000	3,021
Fuel	4,592	7,174	5,000	(2,174)
Travel	10	-	500	500
Consulting & contractual	1,155	2,058	7,500	5,442
Contracts & permits	1,576	1,292	3,500	2,208
Dues & education	952	2,026	2,000	(26)
Computer supplies & updates	1,419	2,797	1,000	(1,797)
Sales Tax	4,185	5,272	5,700	428
Debt service				
-principal	10,982	11,404	11,404	-
-interest	23,863	23,506	23,506	-
Postage and freight	2,991	4,098	3,000	(1,098)
Other	1,038	608	2,000	1,392
Reimburse general fund for employee benefits	63,000	70,000	70,000	-
Operating transfer to general fund	25,000	25,000	25,000	-
Operating transfer to capital improvement fund	50,000	50,000	50,000	-
Operating transfer to equip reserve fund	5,000	5,000	5,000	-
Total expenditures	<u>\$ 402,083</u>	<u>\$ 413,088</u>	<u>\$ 465,910</u>	<u>\$ 52,822</u>
Receipts Over (Under) Expenditures	\$ (13,748)	\$ (41,806)		
Unencumbered Cash, Beginning	235,956	222,208		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 222,208</u>	<u>\$ 180,402</u>		

City of Caldwell, Kansas
Business Fund

Solid Waste Utility

Schedule of Receipts and Expenditures-Actual

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		
	2016			Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable/ (Unfavorable)
<u>Receipts</u>				
Utility usage fees	\$ 162,413	\$ 157,270	\$ 170,000	\$ (12,730)
Deliquent utility fees	2,497	2,463	3,000	(537)
Special project	-	-	3,000	(3,000)
Total receipts	<u>\$ 164,910</u>	<u>\$ 159,733</u>	<u>\$ 176,000</u>	<u>\$ (16,267)</u>
<u>Expenditures</u>				
Contracts & permits	\$ 146,867	\$ 147,267	\$ 155,000	\$ 7,733
Operating transfer to general fund	<u>20,000</u>	<u>30,000</u>	<u>30,100</u>	<u>100</u>
Total expenditures	<u>\$ 166,867</u>	<u>\$ 177,267</u>	<u>\$ 185,100</u>	<u>\$ 7,833</u>
Receipts Over (Under) Expenditures	\$ (1,957)	\$ (17,534)		
Unencumbered Cash, Beginning	40,228	38,271		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 38,271</u>	<u>\$ 20,737</u>		

City of Caldwell, Kansas**Trust Fund****Cemetery Improvement****Schedule of Receipts and Expenditures-Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Interest earnings	\$ 1,602	\$ 1,684
Total Receipts	<u>\$ 1,602</u>	<u>\$ 1,684</u>
<u>Expenditures</u>		
Cemetery improvements	\$ -	\$ 4,500
Total expenditures	<u>\$ -</u>	<u>\$ 4,500</u>
Receipts Over (Under) Expenditures	\$ 1,602	\$ (2,816)
Unencumbered Cash, Beginning	276,389	277,991
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 277,991</u>	<u>\$ 275,175</u>

City of Caldwell, Kansas
Trust Fund
Hedrick Special Projects Fund
Schedule of Receipts and Expenditures-Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Donations	\$ 750	\$ 1,000
Interest earnings	682	692
Grain sales	40,351	42,138
Crop insurance proceeds	-	-
Other farm land income	-	23,036
Reimbursements	<u>7,353</u>	<u>4,531</u>
Total receipts	<u>\$ 49,136</u>	<u>\$ 71,397</u>
<u>Expenditures</u>		
Community expenditure	\$ 3,389	\$ 5,957
11 S. St. Mary St. project	127,095	5,446
523 S. Market St. project	5,146	2,296
Contracted work	-	-
Utilities	493	-
Farm expenditures	13,979	20,971
Consulting	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 150,102</u>	<u>\$ 34,670</u>
Receipts Over (Under) Expenditures	\$ (100,966)	\$ 36,727
Unencumbered Cash, Beginning	356,105	255,139
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 255,139</u>	<u>\$ 291,866</u>

City of Caldwell, Kansas**Agency Funds****Schedule of Regulatory Basis Receipts and Cash Disbursements***For the Year Ended December 31, 2017*

<u>Fund</u>	Beginning <u>Cash Balance</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Ending Cash <u>Balance</u>
Municipal Judges Training	\$ <u>47</u>	\$ <u>705</u>	\$ <u>611</u>	\$ <u>141</u>

City of Caldwell, Kansas
Related Municipal Entity
Caldwell Public Library

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016</u>	<u>2017</u>
<u>Receipts</u>		
Appropriation from the City of Caldwell	\$ 18,537	\$ 20,459
SCKLS grant	9,381	7,281
State grant	325	311
Fines and fees	-	-
Donations	9,930	14,320
Other grants	6,453	23,000
Interest earnings	20	28
Other	<u>2,445</u>	<u>12,292</u>
Total receipts	<u>\$ 47,091</u>	<u>\$ 77,691</u>
<u>Expenditures</u>		
Salaries	\$ 14,599	\$ 14,462
Payroll taxes	1,107	1,099
Utilities	6,446	6,669
Repairs	2,557	35,312
Supplies	6,131	4,254
Books	4,282	5,255
Periodicals & electronic media	509	500
Summer reading program	1,299	1,382
Computer, automation and other equipment	-	-
Insurance	2,920	3,132
Contract services	-	-
Capital outlay-building & furniture	8,236	2,404
Digitization project	-	-
Other	1,563	1,171
Advertising	<u>153</u>	<u>-</u>
Total expenditures	<u>\$ 49,802</u>	<u>\$ 75,640</u>
Receipts Over (Under) Expenditures	\$ (2,711)	\$ 2,051
Unencumbered Cash, Beginning	12,559	9,848
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 9,848</u></u>	<u><u>\$ 11,899</u></u>

City of Caldwell, Kansas
Related Municipal Entity
Caldwell Public Housing Authority
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016</u>	<u>2017</u>
<u>Receipts</u>		
Rental income	\$ 36,437	\$ 31,248
Government subsidy	2,739	2,068
Interest earned	158	166
Laundry, vending & miscellaneous	1,255	1,049
Donations	-	-
Property insurance reimbursement	-	46,115
Other	<u>600</u>	<u>400</u>
Total receipts	<u>\$ 41,189</u>	<u>\$ 81,046</u>
<u>Expenditures</u>		
Site management, salary	\$ 4,800	\$ 2,000
Payroll taxes	-	-
Accounting services	600	250
Supplies, repairs & maintenance	2,973	3,232
Painting & decorating	387	1,265
Ground maintenance	1,874	1,650
Insurance	5,787	6,082
Utilities	6,239	6,461
Miscellaneous	197	187
Furniture and fixtures	2,867	-
Repairs- major water damage	-	48,663
USDA loan - principal	5,417	5,019
USDA loan - interest & fees	<u>5,959</u>	<u>5,298</u>
Total expenditures	<u>\$ 37,100</u>	<u>\$ 80,107</u>
Receipts Over (Under) Expenditures	\$ 4,089	\$ 939
Unencumbered Cash, Beginning	60,207	64,296
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 64,296</u>	<u>\$ 65,235</u>